

		FOR OHF USE					

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0024943

Facility Name: Milestone-Elmwood Heights

Address: 2662 Elmwood Road 61103
Number City Zip Code

County: Winnebago

Telephone Number: (815) 877-7001 Fax # (815) 654-6445

IDPA ID Number: 362769801001

Date of Initial License for Current Owners: 09/01/79

Type of Ownership:

X VOLUNTARY, NON-PROFIT
X Charitable Corp.
Trust

IRS Exemption Code 501 (c) 3

PROPRIETARY GOVERNMENTAL
Individual State
Partnership County
Corporation Other
"Sub-S" Corp.
Limited Liability Co.
Trust
Other

In the event there are further questions about this report, please contact:
Name: Hugh Lippitt Telephone Number: (815) 654-6100

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/00 to 06/30/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed) _____	(Date) _____
	(Type or Print Name) Hugh W. Lippitt	
Paid Preparer	(Title) Vice President, Finance	
	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) () Fax # ()	
MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630		

Facility Name & ID Number Milestone-Elmwood Heights

0024943 Report Period Beginning: 07/01/00 Ending: 06/30/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

1	2	3	4		
Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period		
1	Skilled (SNF)			1	
2	Skilled Pediatric (SNF/PED)			2	
3	Intermediate (ICF)	90	32,850	3	
4	Intermediate/DD			4	
5	Sheltered Care (SC)			5	
6	ICF/DD 16 or Less			6	
7	90	TOTALS	90	32,850	7

B. Census-For the entire report period.

1	2	3	4	5	
Level of Care	Patient Days by Level of Care and Primary Source of Payment				
	Public Aid Recipient	Private Pay	Other	Total	
8	SNF				8
9	SNF/PED				9
10	ICF				10
11	ICF/DD	32,066		32,066	11
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	32,066		32,066	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.61%

D. How many bed-hold days during this year were paid by Public Aid?
215 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO X

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO X

I. On what date did you start providing long term care at this location?
Date started 09/04/79

J. Was the facility purchased or leased after January 1, 1978?
YES Date NO X

K. Was the facility certified for Medicare during the reporting year?
YES NO X If YES, enter number of beds certified and days of care provided

Medicare Intermediary

IV. ACCOUNTING BASIS

ACCRAUAL X MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES X NO

Tax Year: 06/30/01 Fiscal Year: 06/30/01

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Milestone-Elmwood Heights # 0024943 Report Period Beginning: 07/01/00 Ending: 06/30/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	159,761	17,184	3,311	180,256		180,256		180,256			1
2	Food Purchase		262,582		262,582		262,582		262,582			2
3	Housekeeping	124,203	59,142	25,913	209,258		209,258		209,258			3
4	Laundry		47,477		47,477		47,477		47,477			4
5	Heat and Other Utilities			144,948	144,948		144,948		144,948			5
6	Maintenance	155,774	184,394	20,575	360,743		360,743		360,743			6
7	Other (specify):*											7
8	TOTAL General Services	439,738	570,779	194,747	1,205,264		1,205,264		1,205,264			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	2,148,149	201,073	130,845	2,480,067		2,480,067		2,480,067			10
10a	Therapy											10a
11	Activities		43,836	100	43,936		43,936		43,936			11
12	Social Services											12
13	Nurse Aide Training	86,227			86,227		86,227		86,227			13
14	Program Transportation		26,169	3,953	30,122		30,122		30,122			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,234,376	271,078	146,898	2,652,352		2,652,352		2,652,352			16
	C. General Administration											
17	Administrative	79,901		125,761	205,662	(46,997)	158,665		158,665			17
18	Directors Fees											18
19	Professional Services			27,969	27,969		27,969		27,969			19
20	Dues, Fees, Subscriptions & Promotions			55,537	55,537		55,537		55,537			20
21	Clerical & General Office Expenses	185,213	39,265	27,620	252,098	46,997	299,095		299,095			21
22	Employee Benefits & Payroll Taxes			572,392	572,392		572,392		572,392			22
23	Inservice Training & Education			7,800	7,800		7,800		7,800			23
24	Travel and Seminar			12,111	12,111		12,111		12,111			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			34,247	34,247		34,247		34,247			26
27	Other (specify):*											27
28	TOTAL General Administration	265,114	39,265	863,437	1,167,816		1,167,816		1,167,816			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,939,228	881,122	1,205,082	5,025,432		5,025,432		5,025,432			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			221,377	221,377	7,975	229,352	(122,656)	106,696			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			5,280	5,280		5,280		5,280			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			14,474	14,474	(6,312)	8,162		8,162			35
36	Other (specify):*			1,663	1,663	(1,663)						36
37	TOTAL Ownership			242,794	242,794		242,794	(122,656)	120,138			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			285,241	285,241		285,241		285,241			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			285,241	285,241		285,241		285,241			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	2,939,228	881,122	1,733,117	5,553,467		5,553,467	(122,656)	5,430,811			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(122,656)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (122,656)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (122,656)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line
		Reference	
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
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28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

Summary A

06/30/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1OWNERS		2RELATED NURSING HOMES		3OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
N/A	N/A	See Pages 24 & 25				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1Schedule V		2Line	3Cost Per General Ledger	4Amount	5Cost to Related Organization	6Percent of Ownership	7Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V		See Page 27	\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 0		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Milestone-Elmwood Heights # 0024943 Report Period Beginning: 07/01/00 Ending: 06/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Milestone, Inc. - Central Office
Street Address 4060 McFarland Road
City / State / Zip Code Rockford, IL 61111
Phone Number (815) 654-6100
Fax Number (815) 654-6444

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary Wages	Days	41,610	3	\$ 202,365	\$ 202,365	32,850	\$ 159,762	1
2	1	Dietary Supplies	Days	90,155	28	47,160	0	32,850	17,184	2
3	2	Food	Days	90,155	28	720,642	0	32,850	262,582	3
4	3	Housekeeping Wages	Level of Care/Days	127,750	5	161,003	161,003	98,550	124,202	4
5	6	Maintenance Wages	Level of Care/Days	213,160	28	336,933	336,933	98,550	155,774	5
6	17	Administrative - Other	Level of Care/Days	5,996,160	34	318,825	0	2,365,200	125,761	6
7	21	Clerical Wages	Level of Care/Days	5,996,160	34	469,545	507,617	2,365,200	185,213	7
8	21	Office Supplies	Level of Care/Days	5,996,160	34	99,543	0	2,365,200	39,265	8
9	21	Telephone	Level of Care/Days	5,996,160	34	70,021	0	2,365,200	27,620	9
10	22	Fringe Benefits	Wages	9,627,137	35	1,874,811	0	2,939,228	572,392	10
11	35	Rent - Computer	Level of Care/Days	5,996,160	34	16,001	0	2,365,200	6,312	11
12	36	Rent - Maintenance Building	Level of Care/Days	5,996,160	34	4,217	0	2,365,200	1,663	12
13										13
14										14
15										15
16		See Addendum A								16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,321,066	\$ 1,207,918		\$ 1,677,730	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	See Page 31				\$5,104.00		\$ 165,770	\$ 42,276			\$ 5,280	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$5,104.00		\$ 165,770	\$ 42,276			\$ 5,280	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 165,770	\$ 42,276			\$ 5,280	15	

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.		<div>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</div>		1																													
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				2																													
3. Under or (over) accrual (line 2 minus line 1).				3																													
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)				4																													
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				5																													
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				6																													
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				7																													
Real Estate Tax History:																																	
Real Estate Tax Bill for Calendar Year:		<table><tr><td>1996</td><td></td><td>8</td></tr><tr><td>1997</td><td></td><td>9</td></tr><tr><td>1998</td><td></td><td>10</td></tr><tr><td>1999</td><td></td><td>11</td></tr><tr><td>2000</td><td></td><td>12</td></tr></table>	1996		8	1997		9	1998		10	1999		11	2000		12	<table><tr><td></td><td>FOR OHF USE ONLY</td><td></td></tr><tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2000 \$</td><td>13</td></tr><tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5 \$</td><td>14</td></tr><tr><td>15</td><td>LESS REFUND FROM LINE 6 \$</td><td>15</td></tr><tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION \$</td><td>16</td></tr></table>		FOR OHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2000 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
1996		8																															
1997		9																															
1998		10																															
1999		11																															
2000		12																															
	FOR OHF USE ONLY																																
13	FROM R. E. TAX STATEMENT FOR 2000 \$	13																															
14	PLUS APPEAL COST FROM LINE 5 \$	14																															
15	LESS REFUND FROM LINE 6 \$	15																															
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																															

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Milestone-Elmwood Height COUNTY Winnebago

FACILITY IDPH LICENSE NUMBER 0024943

CONTACT PERSON REGARDING THIS REPORTHugh W. Lippitt

TELEPHONE (815) 654-6100 FAX #: (815) 654-6444

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2000

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 107-504 A		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill whic is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 40,570 B. General Construction Type: Exterior Brick Frame Cement Block Number of Stories one

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.					
	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Project Land	261,356	1978	\$ 105,000	1
2	Recreational Land	588,087	1978		2
3	TOTALS	849,443		\$ 105,000	3

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	90		1980	1979	\$ N/A	\$ 94,122	30	\$	\$ (94,122)	\$ N/A	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Kitchen Design Plan			1978	550		5			550	9
10	Intercom System			1978	12,716		10			12,716	10
11	Door Locking System			1978	14,081		10			14,081	11
12	Floor Tile			1979	2,870		10			2,870	12
13	Landscaping			1980	25,659		5			25,659	13
14	Sign			1980	725		5			725	14
15	Chain Link Fence			1980	1,377		5			1,377	15
16											16
17	Landscaping			1980	4,071		5			4,071	17
18	Storage Building			1980	8,471		5			8,471	18
19	Landscaping			1981	595		5			595	19
20	Bike Path, Parking Lot, Basketball Court			1982	22,944		15			22,944	20
21	Parking Lot Repairs			1982	2,216		15			2,216	21
22	Room Remodeling			1983	4,312		10			4,312	22
23	Concrete Slab for Shelter			1984	6,751		15			6,751	23
24	Park Shelter			1984	13,058		15			13,058	24
25	Driveway Maintenance			1984	2,201		5			2,201	25
26	Sewer Repair			1984	1,195	60	20	60		991	26
27	Landscaping-Trees			1985	1,677		5			1,677	27
28	Landscaping-Plantscape			1986	4,117		10			4,117	28
29	Sidewalk Concrete			1988	2,930	146	20	146		1,855	29
30	Sidewalk Improvements			1990	5,490	274	20	274		3,089	30
31	Parking Lot			1990	3,097	220	15	220		2,346	31
32	Parking Lot Repairs			1991	2,430	162	15	162		1,620	32
33	Roof			1992	3,969	198	20	198		1,810	33
34	Outdoor Drinking Fountain			1982	1,998	100	20	100		908	34
35	Telephone System			1992	9,600	800	12	800		7,134	35
36	Roof Repairs			1993	6,965	348	20	348		2,699	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Sump Pumps	1993	\$ 4,721	\$ 472	10	\$ 472	\$	\$ 3,581	37
38	Furnace	1994	40,882	2,044	20	2,044		13,635	38
39	Telephones	1994	3,111	259	12	259		1,751	39
40	Air Handeler	1995	1,668	238	7	238		1,470	40
41	Above Ground Tank	1995	4,825	241	20	241		1,468	41
42	Concrete	1995	5,575	279	20	279		1,646	42
43	Furnace	1995	9,618	481	20	481		2,818	43
44	Roof	1995	1,290	65	20	65		371	44
45	Kitchen Sink	1995	1,300	65	20	65		369	45
46	Road Stone	1996	1,120	205	5	205		1,120	46
47	Air Conditioner	1996	2,476	124	20	124		588	47
48	Tile	1996	360	72	5	72		336	48
49	Sinks	1997	6,470	431	15	431		1,833	49
50	Flood Lights	1997	2,550	128	20	128		521	50
51	Air Conditioner	1997	4,055	203	20	203		828	51
52	Sidewalk	1997	6,691	335	20	335		1,338	52
53	Black Top Parking Lot	1997	85,125	5,675	15	5,675		22,700	53
54	Smoke Detectors	1997	16,100	1,073	15	1,073		4,114	54
55	Roof	1997	7,070	353	20	353		1,326	55
56	Counters	1997	3,706	247	15	247		886	56
57	Fire Alarm System	1998	3,660	183	20	183		625	57
58	Acoustical Ceiling	1998	1,650	83	20	83		282	58
59	Sidewalk Repair	1998	5,660	283	20	283		849	59
60	Duct Work	1998	1,017	51	20	51		153	60
61	Tile Repair	1998	650	130	5	130		390	61
62	Air Conditioner	1998	2,742	183	15	183		548	62
63	Carpet	1998	1,544	221	7	221		643	63
64	Driveway Repairs	1998	2,372	158	15	158		448	64
65	Roof	1998	2,000	100	20	100		275	65
66	Dry Valve	1998	1,540	154	10	154		423	66
67	Roof	1999	5,970	299	20	299		746	67
68	Dry Valve	1999	1,815	182	10	182		333	68
69	Tile	1999	2,600	520	5	520		823	69
70	TOTAL (lines 4 thru 69)		\$ 407,998	\$ 111,967		\$ 17,845	\$ (94,122)	\$ 220,080	70

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 407,998	\$ 111,967		\$ 17,845	\$ (94,122)	\$ 220,080	1
2	Acoustical Ceilings	2000	3,300	165	20	165		234	2
3	Carpet	2000	2,923	585	5	585		585	3
4	Acoustical Ceilings	2000	3,450	129	20	129		129	4
5	Carpet	2000	9,615	1,442	5	1,442		1,442	5
6	Counter Tops	2000	1,622	72	15	72		72	6
7	Capital Grant Building	1996		970	15		(970)		7
8	Allocated Maintenance Building		N/A	1,663		1,663		N/A	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 428,908	\$ 116,993		\$ 21,901	\$ (95,092)	\$ 222,542	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 384,788	\$ 65,279	\$ 46,790	\$ (18,489)	5-15 yrs	\$ 196,845	71
72	Current Year Purchases	28,198	1,415	1,415		5-15 yrs	1,415	72
73	Fully Depreciated Assets	256,721				5-15 yrs	256,721	73
74	Allocated Computer System	N/A	6,312	6,312			N/A	74
75	TOTALS	\$ 669,707	\$ 73,006	\$ 54,517	\$ (18,489)		\$ 454,981	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	See Page 30			\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$ 299,912	\$ 39,353	\$ 30,278	\$ (9,075)		\$ 248,348	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 1,503,527	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 229,352	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 106,696	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (122,656)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 925,871	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☒ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-

9. Option to Buy:
- ☐ YES☐ NO
- Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
16. Rental Amount for movable equipment: \$1,730Description: Copier Machine
- ☐ YES☒ NO
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Program	1999 Buick	\$536.00	\$6,432	17
18					18
19					19
20					20
21	TOTAL		\$536.00	\$6,432	21

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:
- Fiscal Year Ending

Annual Rent

12. /2002\$

13. /2003\$

14. /2004\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☒ YES
☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM☒
IN OTHER FACILITY☐
COMMUNITY COLLEGE☐
HOURS PER AIDE40

3. CLINICAL PORTION:

IN-HOUSE PROGRAM☒
IN OTHER FACILITY☐
HOURS PER AIDE80

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)	8,598	18,453		27,051
4	Clinical Wages (b)	17,850	35,182		53,032
5	In-House Trainer Wages (c)	2,038	4,106		6,144
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$ 28,486	\$ 57,741	\$	\$ 86,227
10	SUM OF line 9, col. 1 and 2 (e)	\$ 86,227			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	65
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	79
2. From other facilities (f)	
TOTAL TRAINED	144

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$		\$	\$		\$ 0	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,500	\$ 816,143	1
2	Cash-Patient Deposits	36,374	104,946	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	478,758	1,250,017	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		15,972	6
7	Other Prepaid Expenses	550	20,669	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Other A/R		32,969	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 517,182	\$ 2,240,716	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	151,429	1,258,616	13
14	Buildings, at Historical Cost	3,267,120	11,952,456	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,326,794	4,032,441	16
17	Accumulated Depreciation (book methods)	(3,257,271)	(7,649,488)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	81,448	119,989	19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs	(81,448)	(113,552)	20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Escrow&Loan Fees		753,792	22
23	Other(specify): Construction in Progress		6,813	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,488,072	\$ 10,361,067	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,005,254	\$ 12,601,783	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 18,471	\$ 311,486	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	36,374	104,946	28
29	Short-Term Notes Payable	27,689	215,108	29
30	Accrued Salaries Payable		286,825	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)		189,709	31
32	Accrued Real Estate Taxes(Sch.IX-B)		4,560	32
33	Accrued Interest Payable		121,889	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Pension Liability&P/R Deductions Payable		315,273	36
37	Intercompany A/P	1,438,870		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,521,404	\$ 1,549,796	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	14,587	326,370	39
40	Mortgage Payable		2,267,437	40
41	Bonds Payable		3,800,000	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 14,587	\$ 6,393,807	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,535,991	\$ 7,943,603	46
47	TOTAL EQUITY(page 18, line 24)	\$ 469,263	\$ 4,658,180	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,005,254	\$ 12,601,783	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 940,320	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 940,320	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(471,057)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (471,057)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 469,263	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Milestone-Elmwood Heights # 0024943 Report Period Beginning: 07/01/00 Ending: 06/30/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,934,449	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,934,449	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	3,429	10
11	Nurses Aide Training Reimbursements	135,457	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 138,886	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Gain on Sale of Fixed Assets	9,075	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 9,075	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,082,410	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,205,264	31
32	Health Care	2,652,352	32
33	General Administration	1,167,816	33
	B. Capital Expense		
34	Ownership	242,794	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	285,241	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,553,467	40
41	Income before Income Taxes (line 30 minus line 40)**	(471,057)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (471,057)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation. See Page 28

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,630	2,080	\$ 42,595	\$ 20.48	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,488	2,742	47,980	17.50	3
4	Licensed Practical Nurses	14,471	15,997	252,989	15.81	4
5	Nurse Aides & Orderlies					5
6	Nurse Aide Trainees	11,406	11,406	86,227	7.56	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician	1,170	1,365	28,984	21.23	12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	13,914	15,207	130,777	8.60	15
16	Dishwashers					16
17	Maintenance Workers	11,923	13,360	155,774	11.66	17
18	Housekeepers	14,978	16,560	124,203	7.50	18
19	Laundry					19
20	Administrator	1,798	2,080	53,785	25.86	20
21	Assistant Administrator	841	1,040	26,116	25.11	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,580	16,261	185,213	11.39	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	20,051	22,559	284,022	12.59	28
29	Resident Services Coordinator	3,748	4,160	64,646	15.54	29
30	Habilitation Aides (DD Homes)	152,522	166,581	1,455,917	8.74	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	265,520	291,398	\$ 2,939,228 *	\$ 10.09	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	110	\$ 3,311	1-3	35
36	Medical Director	130	12,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	60	2,100	10-3	39
40	Physical Therapy Consultant	69	3,255	10-3	40
41	Occupational Therapy Consultant	116	4,855	10-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	2	78	10-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Dental	175	13,140	10-3	46
47	Psychologist/Psychiatrist	525	50,670	10-3	47
48	Religious/Education	10	100	11-3	48
49	TOTAL (lines 35 - 48)	1,197	\$ 89,509		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,297	\$ 35,475	10-3	50
51	Licensed Practical Nurses				51
52	Nurse Aides	1,178	21,272	10-3	52
53	TOTAL (lines 50 - 52)	2,475	\$ 56,747		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Linda Thornbloom	Administrator	0	\$ 53,785	Workers' Compensation Insurance	\$	48,307	IDPH License Fee	\$ 400
Jeanette DeShaw	Asst. Administrator	0	26,116	Unemployment Compensation Insurance		2,762	Advertising: Employee Recruitment	49,677
				FICA Taxes		216,768	Health Care Worker Background Check	3,042
				Employee Health Insurance		233,124	(Indicate # of checks performed 217)	
				Employee Meals		0	Dues	535
				Illinois Municipal Retirement Fund (IMRF)*		0	Fees	1,128
				Employee Assistance Program		2,776	Subscriptions	165
				Pension		51,902	Books & Periodicals	590
				Employee Physical Exams		4,704		
				Applicant Referral Expense		1,252		
				Other Employee Benefits		10,797		
							Less: Public Relations Expense	()
							Non-allowable advertising	()
							Yellow page advertising	()
TOTAL (agree to Schedule V, line 17, col. 1)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
(List each licensed administrator separately.)				\$ 79,901			\$ 55,537	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Administrator			\$ 50,899				Out-of-State Travel	\$
Assistant Administrator			27,865					
Accountant			32,887				In-State Travel	
Secretary			14,110					
TOTAL (agree to Schedule V, line 17, col. 3)							Seminar Expense	12,110
(Attach a copy of any management service agreement)							See Pages 26-26B	
C. Professional Services								
Vendor/Payee	Type		Amount				Entertainment Expense	()
John Ryan & Assoc.	Administrative		\$ 8,400				(agree to Sch. V, line 24, col. 8)	
Various	Computer/Programming		1,523				TOTAL	\$ 12,110
Hinshaw & Culbertson	Legal Fees		5,560					
Robbins, Schwartz	Legal Fees		1,081					
Lindgren, Callihan	Audit		11,405					
See Page 32								
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL				
(If total legal fees exceed \$2500 attach copy of invoices.)				\$ N/A				
			\$ 27,969					

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Milestone-Elmwood Heights

0024943

Report Period Beginning: 07/01/00

Ending: 06/30/01

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ N/A Line _____
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation. _____
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 285,241
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation. _____
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? _____ Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? Yes
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No - See Page 29
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Lindgren, Callihan, VanOsdol Ltd. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

MILESTONE, INC.-Elmwood Heights # 0024943
SCHEDULE VII-A: BOARD MEMBER LISTING
FISCAL YEAR 2001
07/01/00 THRU 06/30/01

<i>NAME</i>	<i>TITLE</i>	<i>TYPE OF SERVICE PROVIDED TO FACILITY</i>	<i>OWNERSHIP INTEREST IN</i>
Patrick Agnew	Director	Legal	Agnew Law Office
Ronald Alden	Chairperson	Pension Accounting	McGladrey & Pullen
George Bass	Treasurer	Insurance	Country Companies
Judy Beall	Honorary Director	N/A	
Dot Bowers	Honorary Director	N/A	
Lyla DeVerdi	Director	N/A	
Eric Ekstrom	Honorary Director	N/A	
Alan Furman	Director	N/A	
Polly Griffin	Director	Gasoline	Kelley Williamson Co.
James Hamilton	President & C.E.O.	Administrative Services	
Peggy Hanson	Director	N/A	
Jack Kieckhefer	Director	Insurance	Kieckhefer & Nelson
Russell Malueg	Director	N/A	
David Raht	Vice Chairperson	Insurance	Williams Manny
Shawn Way	Secretary	Banking	Amcore Bank Rockford
Audrey Wickstrand	Director	N/A	

MILESTONE, INC. - Elmwood Heights #0024943
SCHEDULE VII-A: RELATED PARTIES
FISCAL YEAR 2001
07/01/00 THRU 06/30/01

<u>MILESTONE, INC.</u>	<u>RESIDENTIAL BEDS</u>	<u>CITY</u>	<u>TYPE OF BUSINESS</u>
Central Office	N/A	Rockford	Central Office
Elmwood Heights	90	Rockford	ICF/MR-SLC
Elmwood East	12	Rockford	ICF/DD<16 & Fewer
Searles	12	Rockford	ICF/DD<16 & Fewer
Sun Valley	8	Rockford	ICF/DD<16 & Fewer
Javelin I	8	Rockford	C.R.A. - Waiver
Applewood	8	Loves Park	C.R.A. - Waiver
Belvidere	8	Belvidere	C.R.A. - Waiver
Orchard	8	Rockford	C.R.A. - Waiver
Training Center	N/A	Rockford	Developmental Training
Industries	N/A	Loves Park	Developmental Training
S.L.A.	N/A	Rockford	Client & Family Support
Dierks	8	Rockford	C.I.L.A. Services
C.I.L.A.	N/A	Rockford	C.I.L.A. Services
Windcloud	4	Rockford	C.I.L.A. Services
Prospect	4	Rockford	C.I.L.A. Services
Hanford	4	Rockford	C.I.L.A. Services
Rural	5	Rockford	C.I.L.A. Services
Flintridge	4	Rockford	C.I.L.A. Services
Old Golf	4	Loves Park	C.I.L.A. Services
Creekside	4	Rockford	C.I.L.A. Services
Village Ct.	4	Rockford	C.I.L.A. Services
Javelin II	4	Rockford	C.I.L.A. Services
Windpoint	5	Rockford	C.I.L.A. Services
Riverside	5	Rockford	C.I.L.A. Services
Weymouth	4	Rockford	C.I.L.A. Services
Fleetwood	4	Rockford	C.I.L.A. Services
Stornway	5	Rockford	C.I.L.A. Services
Shiloh	4	Rockford	C.I.L.A. Services
Black Oak	4	Rockford	C.I.L.A. Services
Donna Drive	8	Rockford	C.I.L.A. Services
Respite Services	N/A	Rockford	Respite Services
Sawgrass	4	Rockford	C.I.L.A. Services
Crested Butte	5	Rockford	C.I.L.A. Services
Dental Program	N/A	Rockford	Dental Services
Thyme	5*	Rockford	C.I.L.A. Services
Tulip	5*	Rockford	C.I.L.A. Services
Packard	5*	Rockford	C.I.L.A. Services
HUD Project #071-EH003	N/A	Rockford	Housing
HUD Project #071-EH059	N/A	Rockford	Housing
HUD Project #071-EH178	N/A	Rockford	Housing
Bingo & Pull Tabs	N/A	Rockford	Bingo & Pull Tabs

* Construction in Progress

MILESTONE, INC.-Elmwood Heights #0024943
SCHEDULE OF TRAVEL & SEMINAR EXPENSE

<u>EMPLOYEE NAME</u>	<u>JOB TITLE</u>	<u>DATES</u>	<u>SEMINAR LOCATION</u>	<u>SEMINAR TITLE</u>	<u>SEMINAR SPONSOR</u>	<u>CHECK #</u>	<u>COST</u>
Joanna Grahm	Resident Program Director	8/31/00	Normal ,IL	Communication Devices	CAMA	66040	\$35.00
Sandy Ginger Linda Willstead	DON ADON	5/29/01	Bloomington,IL	Restructuring the Role of Today's Nurse Manager	Cross Country Seminars	69687 70313	\$362.55
Judy Totten & Melody Mills Diane Alexander	Secretary	5/19/00	Rockford, IL	Introduction to Wordperfect 8	Entre' Computer Center	66049	\$282.80
Joanna Grahm Cassie VanHagey	RPD QMRP	2/23/01	Rockford, IL	Stress Management for Women	Fred Pryor Seminars	68078	\$78.00
Judy Totten Melody Mills	Secretary Secretary	3/6/01	Rockford, IL	Getting Organized	Fred Pryor Seminars	68185	\$178.00
Laurie Krull Kris Person	QMRP QMRP	2/8/01	Chicago, IL	Restraint Reduction & Behavior Management	Heritage Professional Education	68041	\$298.00
Linda Thornbloom Cassie VanHagey Dawn Miley Andy Snyder	Administrator QMRP Home Co-ordinator Team Leader	3/8/01	Springfield, IL	Making the Future: Person Centered Planning	ICAN, Inc.	69800 68994 69820	\$1,666.74
Dana Harmon Kris Person	QMRP QMRP	4/5/01	Lisle,IL	The Art of Low Functioning Activity Programming	Illinois Health Care Assoc.	69150	\$320.00

MILESTONE, INC.-Elmwood Heights #0024943
SCHEDULE OF TRAVEL & SEMINAR EXPENSE

<u>EMPLOYEE NAME</u>	<u>JOB TITLE</u>	<u>DATES</u>	<u>SEMINAR LOCATION</u>	<u>SEMINAR TITLE</u>	<u>SEMINAR SPONSOR</u>	<u>CHECK #</u>	<u>COST</u>
Kris Person	QMRP						
Helen Pyfer	Director of	10/31/01				70242	
	Social Services	11/4/01	San Francisco, CA	The National Conference of QMRP's	National Association of	66494	\$3,497.84
Theresa Risser	QMRP				the Duly Diagnosed	67496	
Jill Fletcher	QMRP						
James Hamilton	President & C.E.O.	8/22/01	Springfield, IL	Meals & Lodging for Conference	I.N.H.A.A.	66494	\$220.00
James Hamilton	President & C.E.O.	12/12/01	Chicago, IL	Meals & Lodging for Conference	I.N.H.A.A.	68391	\$187.10
Andrew Snyder	Team Leader	3/28/01	Brookfield, WI	Nonviolent Crisis Intervention	Crisis Prevention Institute	69284	\$1,500.00
Dawn Miley	Home Co-ordinator						
Sandy Ginger	DON	6/4/01	Springfield, IL	Clinical Update Conference in Menatal Health	SIU School of Medicine	70344	
Linda Willstead	ADON	6/6/01		and Developmental Disabilities		70652	\$748.90
						71230	
						70513	
Terese McKnight	Vice President	1/25/01	Rockford, IL	Keys to Preventing Violence & Aggression	National Seminars Group	67186	\$195.00
	Human Resources			in the Workplace			
Vivian Johnson	LPN	3/15/01	Rockford, IL	Nurses' Expo 2001	University of Illinois	67275	\$30.00
		3/16/01					
Sandy Ginger	ADON	11/13/00	Chicago, IL	Health Promotion	University of Illinois	67058	\$270.00
Linda Hoffman	LPN					67088	
Cheri Pruitt	LPN						
Vickie Chandler	LPN	5/13/01	Chicago, IL	Health Promotion	University of Illinois	70081	\$256.50
Linda Willstead	ADON						
Linda Hoffman	LPN						

MILESTONE, INC.-Elmwood Heights #0024943							
SCHEDULE OF TRAVEL & SEMINAR EXPENSE							
<u>EMPLOYEE NAME</u>	<u>JOB TITLE</u>	<u>DATES</u>	<u>SEMINAR LOCATION</u>	<u>SEMINAR TITLE</u>	<u>SEMINAR SPONSOR</u>	<u>CHECK #</u>	<u>COST</u>
Linda Willstead	ADON	5/11/01	Rockford, IL	How To Lead a Team	Fred Pryor Seminars	69923	\$149.00
Marchell Bray	Home Co-ordinator	3/26/01 3/27/01	Chicago, IL	How To Supervise Staff in the Residential Program	Staff Training Assoc.	69513	\$189.00
Cheri Pruitt	LPN	9/15/01	Madison,WI	Innovation & Challenges in the	WI Developmental Disa-	65697	\$150.00
Sandy Ginger	ADON			Management of Care	bilities Nurses Assoc.		
Laurie Krull	QMRP	5/11/01	Galesburg, IL	Creating Augmentative	The ARC of IL	67020	\$270.00
Joanna Grahn	RPD			Communication Devices			
Jacob Varghese	QMRP	1/23/01	Tinley Park, IL	Abuse & Neglect	The ARC of IL	68233	\$90.00
Dana Harmon	QMRP	5/28/01	Tinley Park, IL	Behaviorial Approaches	The ARC of IL	69767	\$81.00
Kris Person	QMRP	5/15/01	Tinley Park, IL	Help Me Understand Living	The ARC of IL	70082	\$450.00
Andy Snyder	Team Leader			With Autism			
Kevin Cummings	QMRP						
Yvonne Alexander	Trainer						
Linda Thornbloom	Administrator						
Linda Joseph	LPN	9/12/01	Madison, WI	Restraints & Falls	The Institute	65744	\$270.00
Sharon Humphrey	LPN						
Linda Joseph	LPN	2/21/01	Rockford, IL	Infectious Disease, Medication	Triton College	68330	\$140.00
Peggy Jones	LPN			& Documentation Errors			
Dana Harmon	QMRP	3/14/01	Rosemont, IL	A Look at Working With Employees, Families & People with Disabilities	UCP of IL	68810	\$115.00
Yvonne Alexander	Trainer	10/17/01	Washington, IL	Sensory Stimulation	VSA Arts of IL	70168	\$80.00
						TOTAL	\$12,110.43

RECLASSIFICATION - SCHEDULE V. COLUMN 5
Milestone, Inc. - ELMWOOD HEIGHTS # 0024943
FISCAL YEAR 2001

SCHEDULE
V

Line #	Title	Amount
17	Administrative	(46,997.00)
21	Clerical	46,997.00
		<u>0</u>

To reclassify accountant's & secretary's wages and payroll taxes on administrative personnel purchased at cost from Milestone Foundation, Inc.

30	Depreciation	6,312.00
35	Equipment Rent	(6,312.00)
		<u>0</u>

To reclassify rental of Computer from Milestone, Inc. Central Office.

30	Depreciation	1,663.00
36	Rent-Maintenance Building	(1,663.00)
		<u>0</u>

To reclassify rental of Maintenance Building from Milestone, Inc. Central Office.

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MILESTONE, INC. - ELMWOOD HEIGHTS
Facility I.D.: #0024943
Schedule of Federal Form 990 Reconciliation
FISCAL YEAR 2001

Page 19, Line 41 (\$471,057)

\$330,561 Related Organizational Net Income

Federal Form 990 Net Income	(\$140,496)
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SCHEDULE XVII. Income Statement

Line 28: Gain on the sale of four vehicles: \$ 9,075

The gain on the sale of fully depreciated vehicles was treated as a reduction of the prior years' depreciation expense. See page 30

Schedule XX, Line 16 - E
Milestone, Inc. - ELMWOOD HEIGHTS
Facility I.D. : # 0024943
FISCAL YEAR 2001
07/01/00 THRU 06/30/01

Due to the varied hours worked by the administrator (early morning and late evening meetings) he is allowed to take the company vehicle home at night. Accordingly, he has a payroll deduction for any consequent personal use of the vehicle.

All other vehicles are stored at the facility when not in use.

Milestone, Inc. - ELMWOOD HEIGHTS # 0024943
Asset Listing - VEHICLES

<u>Description</u>	<u>Date Acquired</u>	<u>Cost</u>	<u>Current Book Depreciation</u>	<u>Life in Years</u>	<u>Straight Line Depreciation</u>	<u>Adjustments</u>	<u>Accumulated Depreciation</u>
89 Blue Bird Bus - Disposal 5/01	08/11/89	41,000.00	0	S/L - 5YR	0	0	41,000.00
91 Ford Van - Sold 1/01	10/22/90	10,207.00	0	S/L - 3YR	0	(1500.00)	10,207.00
91 Ford Aerostar - Sold 1/01	12/19/90	13,627.00	0	S/L - 3YR	0	(1000.00)	13,627.00
93 Ford Van	12/09/92	16,693.00	0	S/L - 3YR	0	0	16,693.00
93 Ford P/U Truck - Sold 1/01	02/02/93	19,999.30	0	S/L - 3YR	0	(5000.00)	19,999.30
94 Aerostar - Raffled	01/28/94	14,025.35	0	S/L - 3YR	0	(1575.00)	14,025.35
94 Ford Van	02/15/94	18,974.00	0	S/L - 3YR	0	0	18,974.00
94 Ford Van - E350	06/14/94	17,669.00	0	S/L - 3YR	0	0	17,669.00
96 Ford Cargo Van	02/14/96	18,667.50	0	S/L - 3YR	0	0	18,667.50
96 Ford F-150 P/U Truck	07/09/96	15,673.50	0	S/L - 3YR	0	0	15,673.50
96 Ford Club Wagon	08/13/96	22,617.24	0	S/L - 3YR	0	0	22,617.24
97 Ford Eldorado Bus	04/01/97	45,770.00	0	S/L - 3YR	0	0	45,770.00
97 Ford Eldorado Bus	08/06/97	45770.00 A)	1,271.35	S/L - 3YR	1,271.35	0	45,770.00
99 Ford Pick-Up	12/22/98	15,659.20	5,219.76	S/L - 3YR	5,219.76	0	13,484.38
99 Ford Van	12/22/98	23,752.40	7,917.48	S/L - 3YR	7,917.48	0	20,453.49
99 Windstar	04/12/99	17,349.35	5,783.16	S/L - 3YR	5,783.16	0	13,012.11
2000 Ford Van E-350	02/17/00	24,268.65	8,089.56	S/L - 3YR	8,089.56	0	11,460.21
2000 Ford Van	04/13/00	24,382.80	8,127.60	S/L - 3YR	8,127.60	0	10,159.50
94 Chevy Blazer	01/08/01	10,722.00	1,786.98	S/L - 3YR	1,786.98	0	1,786.98
92 GMC Pick-Up	01/08/01	6,943.00	1,157.16	S/L - 3YR	1,157.16	0	1,157.16
Less: A) FY 1997 DMHDD							
Capital Grant - Equipment		(25,000.00)					(25,000.00)
B) Disposals		(98,858.65)					(98,858.65)
C) Gain on Sale of Fixed Assets					(9,075.00)		
TOTALS		254,141.64	39,353.05		30,278.05	(9,075.00)	248,348.07

Milestone, Inc. - ELMWOOD HEIGHTS # 0024943
Fiscal Year 2001
Interest Expense Schedule

NOTEHOLDER	RELATED PARTY		PURPOSE OF LOAN	MONTHLY PAYMENT REQUIRED	DATE OF NOTE	AMOUNT OF NOTE		MATURITY DATE	INTEREST RATE	REPORTING PERIOD
	YES	NO				INTEREST EXPENSE				
Amcore Bank Rockford		X	2000 Ford E - 350 Van	760.51	02/18/00	24,000.00	14,110.20	02/19/03	8.75%	1,620.00
Amcore Bank Rockford		X	2000 Ford E - 350 Van	764.77	04/12/00	24,000.00	15,404.94	04/20/03	9.00%	1,755.00
Amcore Bank Rockford		X	1996 Ford Pick Up Truck	367.06	07/10/96	15,000.00	0.00	07/20/00	8.00%	49.00
Amcore Bank Rockford		X	1997 Ford Eldorado Bus	1,436.54	08/13/97	45,770.00	0.00	08/20/00	8.00%	119.44
Amcore Bank Rockford		X	1999 Ford Pick Up Truck	514.14	12/21/98	16,500.00	2,979.84	12/30/01	7.49%	456.00
Amcore Bank Rockford		X	1999 Ford Van	732.26	12/21/98	23,500.00	4,246.56	12/30/01	7.49%	654.00
Amcore Bank Rockford		X	1999 Ford Windstar	529.10	04/20/99	17,000.00	5,534.10	05/10/02	7.25%	627.00
TOTALS				5,104.38		165,770.00	42,275.64			5,280.44

Milestone, Inc. - ELMWOOD HEIGHTS # 0024943

Schedule of Legal Fees

<u>NAME</u>	<u>DATE</u>	<u>AMOUNT</u>	<u>CHECK #</u>
Hinshaw & Culbertson	08/17/00	988.16	65860
Hinshaw & Culbertson	09/21/00	2,158.59	66380
Hinshaw & Culbertson	10/19/00	552.47	66815
Hinshaw & Culbertson	11/16/00	825.58	67283
Hinshaw & Culbertson	02/08/01	227.45	68583
Hinshaw & Culbertson	02/15/01	310.07	69143
Hinshaw & Culbertson	05/17/01	189.09	70117
Hinshaw & Culbertson	06/21/01	308.74	70638
Robbins, Schwartz, Nicholas, Lifton & Taylor	08/10/00	160.00	65781
Robbins, Schwartz, Nicholas, Lifton & Taylor	09/07/00	80.00	66180
Robbins, Schwartz, Nicholas, Lifton & Taylor	10/12/00	160.00	66739
Robbins, Schwartz, Nicholas, Lifton & Taylor	11/16/00	40.00	67324
Robbins, Schwartz, Nicholas, Lifton & Taylor	12/21/00	280.00	67880
Robbins, Schwartz, Nicholas, Lifton & Taylor	12/28/00	160.80	67966
Robbins, Schwartz, Nicholas, Lifton & Taylor	03/22/01	200.00	69304
TOTAL LEGAL FEES		<u>\$6,640.95</u>	

* See Addendum B for copies of the invoices

Milestone, Inc. - ELMWOOD HEIGHTS # 0024943
Schedule of In-Service Training

<u>CHECK DATE</u>	<u>CHECK #</u>	<u>AMOUNT</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>
10/05/00	66547	410.00	A-Fire Extinguisher	Fire Extinguisher Demonstration
09/28/00	65597	1,536.20	American Red Cross	CPR Inservice
08/03/00	66435	179.00	American Red Cross	CPR Inservice
08/10/00	65803	405.00	Erin Wade	QMRP Training
09/07/00	66198	292.50	Erin Wade	QMRP Training
10/12/00	66770	393.75	Erin Wade	QMRP Training
11/09/00	67236	45.00	Erin Wade	QMRP Training
12/07/00	67679	225.00	Erin Wade	QMRP Training
01/11/01	68210	247.50	Erin Wade	QMRP Training
03/01/01	68989	213.75	Erin Wade	QMRP Training
07/12/01	71034	33.75	Erin Wade	QMRP Training
08/24/00	66014	125.00	Kathleen Way	CPR/First Aid Training
09/14/00	66344	78.53	Kathleen Way	CPR/First Aid Training
10/05/00	66643	177.52	Kathleen Way	CPR/First Aid Training
10/19/00	66895	208.43	Kathleen Way	CPR/First Aid Training
11/02/00	67084	282.15	Kathleen Way	CPR/First Aid Training
11/30/00	67529	151.10	Kathleen Way	CPR/First Aid Training
01/11/01	68211	272.74	Kathleen Way	CPR/First Aid Training
02/08/01	68674	219.55	Kathleen Way	CPR/First Aid Training
03/08/01	69089	122.99	Kathleen Way	CPR/First Aid Training
04/12/01	69659	187.50	Kathleen Way	CPR/First Aid Training
06/07/01	70478	254.85	Kathleen Way	CPR/First Aid Training
07/26/01	71268	216.50	Kathleen Way	CPR/First Aid Training
08/17/00	65916	640.00	Jason Roth	QMRP Training
03/29/01	69396	300.00	Physicians Immediate Care	Blood Born Pathogens Training
06/21/01	70676	372.00	Regional Access & Mobilization Project	Self-det. Training & Materials
04/19/01	69746	210.00	Rockford Park District	Medication Assessments
	TOTAL	<u>7,800.31</u>		

ADDENDUM

A

ADDENDUM B